



3014 (02-02-05)

ANNUAL REPORT

OF

Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

Principal Office: 207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

Utility Address: 207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR GORDON GALLAGHER

Title: CITY ADMINISTRATOR

Office Address:

207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406

Fax Number: (608) 326 - 8182

E-mail Address: pdcadministrator@mhtc.net

Individual or firm, if other than utility employee, preparing this report:

Name: PATRICK FITZSIMONS

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: pfitzsimons@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: DAVE HEMMER

Title: CHAIRPERSON

Office Address:

207 BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406

Fax Number: (608) 326 - 8182

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TERRY DRONE**Title:** SENIOR ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 2/24/2005**Period covered by most recent audit:** 1/1/2004 TO 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR LARRY GATES**Title:** WATER SUPERINTENDENT**Office Address:**
207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821**Telephone:** (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:GORDON GALLAGHER
KATHLEEN HEIN
DAVE HEMMER, CHAIRPERSON
ERWIN MUELLER
THOMAS PETERSON
TED SHECKLER
BRAD STEINER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	740,893	710,346	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	324,476	291,496	2
Depreciation Expense (403)	96,203	95,550	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	105,542	108,004	5
Total Operating Expenses	526,221	495,050	
Net Operating Income	214,672	215,296	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	214,672	215,296	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	688	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,893	5,671	10
Miscellaneous Nonoperating Income (421)	3,339	7,271	11
Total Other Income	20,232	13,630	
Total Income	234,904	228,926	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,163)	(21,163)	12
Other Income Deductions (426)	22,416	22,264	13
Total Miscellaneous Income Deductions	1,253	1,101	
Income Before Interest Charges	233,651	227,825	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,694	69,169	14
Amortization of Debt Discount and Expense (428)	6,387	12,442	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	71,081	81,611	
Net Income	162,570	146,214	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,522,918	1,376,704	20
Balance Transferred from Income (433)	162,570	146,214	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,685,488	1,522,918	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	740,893		740,893	1
Total (Acct. 400):	740,893	0	740,893	
Operation and Maintenance Expense (401-402):				
Derived	324,476		324,476	2
Total (Acct. 401-402):	324,476	0	324,476	
Depreciation Expense (403):				
Derived	96,203		96,203	3
Total (Acct. 403):	96,203	0	96,203	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	105,542		105,542	5
Total (Acct. 408):	105,542	0	105,542	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	214,672	0	214,672	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	16,893	0	16,893 11
Total (Acct. 419):	16,893	0	16,893
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		3,339	3,339 12
NONE	0	0	0 13
Total (Acct. 421):	0	3,339	3,339
TOTAL OTHER INCOME:	16,893	3,339	20,232
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(21,163)		(21,163) 14
NONE	0	0	0 15
Total (Acct. 425):	(21,163)	0	(21,163)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		22,416	22,416 16
NONE	0	0	0 17
Total (Acct. 426):	0	22,416	22,416
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,163)	22,416	1,253
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	64,694		64,694 18
Total (Acct. 427):	64,694	0	64,694
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	6,387		6,387 19
Total (Acct. 428):	6,387	0	6,387
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	71,081	0	71,081
NET INCOME:	181,647	(19,077)	162,570
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	577,182	945,736	1,522,918 24
Total (Acct. 216):	577,182	945,736	1,522,918
Balance Transferred from Income (433):			
Derived	181,647	(19,077)	162,570 25
Total (Acct. 433):	181,647	(19,077)	162,570
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	758,829	926,659	1,685,488

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	740,893	0	0	0	740,893	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	740,893	0	0	0	740,893	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	101,923		101,923	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	8,863		8,863	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	110,786	0	110,786	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,446,735	5,440,396	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,732,336	1,611,148	2
Net Utility Plant	3,714,399	3,829,248	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	384,015	0	6
Special Funds (125)	0	333,557	7
Total Other Property and Investments	384,015	333,557	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,006	11,951	8
Temporary Cash Investments (132)	365,086	288,544	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	188,956	174,325	11
Other Accounts Receivable (143)	3,122	829	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	55,875	60,192	14
Materials and Supplies (150)	14,719	14,114	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	635,764	549,955	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,968	51,355	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	44,968	51,355	
Total Assets and Other Debits	4,779,146	4,764,115	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	953,651	913,651	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,685,488	1,522,918	23
Total Proprietary Capital	2,639,139	2,436,569	
LONG-TERM DEBT			
Bonds (221)	1,104,987	1,200,794	24
Advances from Municipality (223)	83,456	83,456	25
Other Long-Term Debt (224)	514,334	539,262	26
Total Long-Term Debt	1,702,777	1,823,512	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,299	54,458	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	5		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	18,627	20,086	32
Other Current and Accrued Liabilities (238)	32,384	27,412	33
Total Current and Accrued Liabilities	56,315	101,956	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	380,915	402,078	36
Total Deferred Credits	380,915	402,078	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,779,146	4,764,115	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,440,396	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,024,232	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,422,503	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,446,735	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,236,482	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	495,854	0	0	0	13
Total Accumulated Provision	1,732,336	0	0	0	
Net Utility Plant	3,714,399	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,137,510				1,137,510	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,203				96,203	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,849				3,849	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	100,052	0	0	0	100,052	16
Debits during year						17
Book cost of plant retired	1,080				1,080	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,080	0	0	0	1,080	25
Balance end of year (110.1)	1,236,482	0	0	0	1,236,482	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	473,638				473,638	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	22,416				22,416	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	22,416	0	0	0	22,416	16
Debits during year						17
Book cost of plant retired	200				200	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	200	0	0	0	200	25
Balance end of year (110.1)	495,854	0	0	0	495,854	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,719	14,114	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,719	14,114	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 MORTGAGE REVENUE BONDS	1,000	428	8,604	1
2001 REFUNDING BONDS	2,654	428	17,696	2
BOND DISCOUNT	2,733	428	18,668	3
Total			44,968	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	913,651	1
Changes during year (explain):		
FIXED ASSET ADDITIONS PAID BY TIF #4	40,000	2
Balance end of year	953,651	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 MORTGAGE REVENUE BONDS	09/01/1999	09/01/2014	5.11%	310,000	1
2001 REFUNDING BONDS	07/24/2001	09/01/2012	4.58%	735,000	2
2003 BONDS - UNFUNDED LIABILITY	06/01/2003	12/01/2022	4.32%	59,987	3
Total Bonds (Account 221):				1,104,987	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Municipality	00/00/0000	00/00/0000	0.00%	83,456	1
Total for Account 223				83,456	
Other Long-Term Debt (224)					
SAFE WATER DRINKING LOAN	05/01/2004	05/01/2023	1.42%	514,334	2
Total for Account 224				514,334	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	105,542	2
Charged electric department expense		3
Charged sewer department expense	1,917	4
Other (explain):		
NONE		5
Total Accruals and other credits	107,459	
Taxes paid during year:		
County, state and local taxes	98,338	6
Social Security taxes	8,399	7
PSC Remainder Assessment	722	8
Other (explain):		
NONE		9
Total payments and other debits	107,459	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2001 REFUNDING BONDS	12,738	36,900	38,213	11,425	1
1999 MORTGAGE REVENUE BONDS	5,824	17,388	17,473	5,739	2
2003 BONDS - UNFUNDED LIABILITY	249	2,990	2,992	247	3
Subtotal	18,811	57,278	58,678	17,411	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	1,275	7,416	7,475	1,216	5
Subtotal	1,275	7,416	7,475	1,216	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	20,086	64,694	66,153	18,627	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
BOND REDEMPTION FUND	39,715	2
WATER DEPRECIATION FUND	11,493	3
WATER REDEMPTION RESERVE FUND	179,652	4
WATER REDEMPTION INVESTMENT	38,155	5
DEPRECIATION INVESTMENT	115,000	6
Total (Acct. 124):	384,015	
Special Funds (125):		
NONE		7
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	188,956	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	188,956	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	3,122	15
Total (Acct. 143):	3,122	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL	18,497	16
DUE FROM GENERAL - ADDITIONAL HYDRANT RENT	12,012	17
DUE FROM SEWER - SHARED METER COSTS	12,688	18
DUE FROM SEWER - OPERATING EXPENSES	12,500	19
DUE FROM OTHER MUNICIPALITIES	178	20
Total (Acct. 145):	55,875	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		23
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	380,915	25
NONE		26
Total (Acct. 253):	380,915	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,022,632	0	0	0	4,022,632	1
Materials and Supplies	14,416	0	0	0	14,416	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,186,996	0	0	0	1,186,996	4
Customer Advances for Construction					0	5
Regulatory Liability	391,496	0	0	0	391,496	6
NONE					0	7
Average Net Rate Base	2,458,556	0	0	0	2,458,556	
Net Operating Income	214,672	0	0	0	214,672	8
Net Operating Income as a percent of						
Average Net Rate Base	8.73%	N/A	N/A	N/A	8.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	402,078	0	0	0	402,078	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,163	0	0	0	21,163	3
Other (specify):						
NONE					0	4
Balance End of Year	380,915	0	0	0	380,915	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 14, 2006

City Council
City of Prairie du Chien
Prairie du Chien, Wisconsin 53821

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Prairie du Chien as of December 31, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Prairie du Chien and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	703,740	692,204	1
Total Sales of Water	703,740	692,204	
Other Operating Revenues			
Forfeited Discounts (470)	5,106	5,423	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	32,047	12,719	6
Total Other Operating Revenues	37,153	18,142	
Total Operating Revenues	740,893	710,346	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	144,940	119,640	8
Water Treatment Expenses (630-635)	5,659	1,015	9
Transmission and Distribution Expenses (640-655)	66,893	58,384	10
Customer Accounts Expenses (901-904)	28,229	26,630	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	78,755	85,827	13
Total Operation and Maintenance Expenses	324,476	291,496	
Other Operating Expenses			
Depreciation Expense (403)	96,203	95,550	14
Amortization Expense (404-407)		0	15
Taxes (408)	105,542	108,004	16
Total Other Operating Expenses	201,745	203,554	
Total Operating Expenses	526,221	495,050	
NET OPERATING INCOME	214,672	215,296	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,016	146,117	221,052	4
Commercial	305	100,046	110,025	5
Industrial	18	155,833	127,846	6
Total Metered Sales to General Customers (461)	2,339	401,996	458,923	
Private Fire Protection Service (462)	31		15,763	7
Public Fire Protection Service (463)	2,365		163,956	8
Other Sales to Public Authorities (464)	43	37,874	25,728	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	30,380	39,370	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,779	470,250	703,740	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Bridgeport Sanitary District	#2124-BP	30,380	39,370	1
Total		30,380	39,370	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	163,956	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	163,956	
Forfeited Discounts (470):		
Customer late payment charges	5,106	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,106	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,999	10
Other (specify):		
MISCELLANEOUS	6,422	11
CELL PHONE ANTENNA LEASE	6,818	12
INSURANCE PROCEEDS	13,808	13
Total Other Water Revenues (474)	32,047	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	58,150	55,192	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	64,912	58,441	7
Operation Supplies and Expenses (623)	3,787	3,992	8
Maintenance of Pumping Plant (625)	18,091	2,015	9
Total Pumping Expenses	144,940	119,640	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)	5,659	1,015	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	5,659	1,015	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	48,745	39,401	14
Operation Supplies and Expenses (641)	6,734	7,090	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,860	144	16
Maintenance of Mains (651)	4,767	5,785	17
Maintenance of Services (652)	1,323	2,691	18
Maintenance of Meters (653)	1,924	2,326	19
Maintenance of Hydrants (654)	540	947	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	66,893	58,384	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	8,863	8,325	22
Accounting and Collecting Labor (902)	18,375	17,500	23
Supplies and Expenses (903)	991	805	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	28,229	26,630	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,375	17,500	27
Office Supplies and Expenses (921)	1,988	2,725	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,618	12,832	30
Property Insurance (924)	10,727	10,592	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	32,833	35,400	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,712	1,663	35
Transportation Expenses (933)	6,449	5,115	36
Maintenance of General Plant (935)	53	0	37
Total Administrative and General Expenses	78,755	85,827	
Total Operation and Maintenance Expenses	324,476	291,496	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		98,338	101,154	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,917	1,836	2
Net property tax equivalent		96,421	99,318	
Social Security		8,399	7,860	3
PSC Remainder Assessment		722	826	4
Other (specify): NONE			0	5
Total tax expense		105,542	108,004	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223330				3
County tax rate	mills		8.000840				4
Local tax rate	mills		8.448640				5
School tax rate	mills		11.858100				6
Voc. school tax rate	mills		2.126400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.657310				10
Less: state credit	mills		1.241720				11
Net tax rate	mills		29.415590				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.448640				14
Combined School Tax Rate	mills		13.984500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.433140				17
Total Tax Rate	mills		30.657310				18
Ratio of Local and School Tax to Total	dec.		0.731739				19
Total tax net of state credit	mills		29.415590				20
Net Local and School Tax Rate	mills		21.524525				21
Utility Plant, Jan. 1	\$	5,440,395	5,440,395				22
Materials & Supplies	\$	14,114	14,114				23
Subtotal	\$	5,454,509	5,454,509				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,454,509	5,454,509				26
Assessment Ratio	dec.		0.837589				27
Assessed Value	\$	4,568,637	4,568,637				28
Net Local & School Rate	mills		21.524525				29
Tax Equiv. Computed for Current Year	\$	98,338	98,338				30
Tax Equivalent per 1994 PSC Report	\$	72,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	98,338					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	10,434		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	397,873		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	903		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	409,210	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	191,688		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	212,955		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	404,643	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			10,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			397,873	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			903	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	409,210	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			191,688	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			212,955	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	404,643	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	290		24
Structures and Improvements (341)	4,396		25
Distribution Reservoirs and Standpipes (342)	1,072,808		26
Transmission and Distribution Mains (343)	1,423,560		27
Fire Mains (344)	0		28
Services (345)	207,110	439	29
Meters (346)	192,555	581	30
Hydrants (348)	112,695	2,675	31
Other Transmission and Distribution Plant (349)	3,802		32
Total Transmission and Distribution Plant	3,017,216	3,695	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,906		34
Office Furniture and Equipment (391)	8,435		35
Computer Equipment (391.1)	15,435		36
Transportation Equipment (392)	33,055		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,290		39
Laboratory Equipment (395)	0	585	40
Power Operated Equipment (396)	30,275		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	17,567		44
Other Tangible Property (399)	0		45
Total General Plant	189,963	585	
Total utility plant in service directly assignable	4,021,032	4,280	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,021,032	4,280	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			290	24
Structures and Improvements (341)			4,396	25
Distribution Reservoirs and Standpipes (342)			1,072,808	26
Transmission and Distribution Mains (343)			1,423,560	27
Fire Mains (344)			0	28
Services (345)			207,549	29
Meters (346)	780		192,356	30
Hydrants (348)	300		115,070	31
Other Transmission and Distribution Plant (349)			3,802	32
Total Transmission and Distribution Plant	1,080	0	3,019,831	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			66,906	34
Office Furniture and Equipment (391)			8,435	35
Computer Equipment (391.1)			15,435	36
Transportation Equipment (392)			33,055	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			18,290	39
Laboratory Equipment (395)			585	40
Power Operated Equipment (396)			30,275	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			17,567	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	190,548	
Total utility plant in service directly assignable	1,080	0	4,024,232	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	1,080	0	4,024,232	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,135,125		27
Fire Mains (344)	0		28
Services (345)	194,275	3,339	29
Meters (346)	0		30
Hydrants (348)	89,964		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,419,364	3,339	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,419,364	3,339	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,419,364	3,339	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,135,125 27
Fire Mains (344)			0 28
Services (345)			197,614 29
Meters (346)			0 30
Hydrants (348)	200		89,764 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	200	0	1,422,503
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	200	0	1,422,503
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	200	0	1,422,503

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,500	39,500	1
February			35,500	35,500	2
March			41,000	41,000	3
April			37,200	37,200	4
May			42,500	42,500	5
June			47,600	47,600	6
July			54,000	54,000	7
August			49,300	49,300	8
September			46,700	46,700	9
October			45,000	45,000	10
November			42,500	42,500	11
December			43,700	43,700	12
Total annual pumpage	0	0	524,500	524,500	
Less: Water sold				470,250	13
Volume pumped but not sold				54,250	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				3,924	16
Volume related to equipment/system malfunction				3,600	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				7,524	19
Volume pumped but unaccounted for				46,726	20
Percent of water lost				9%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,200	24
Date of maximum: 7/13/2005					25
Cause of maximum:					26
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				600	27
Date of minimum: 2/18/2005					28
Total KWH used for pumping for the year				727,440	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST BLACKHAWK AVENUE	#1	140	18	2,000,000	Yes	1
EAST BLACKHAWK AVENUE	#2	110	12	1,800,000	Yes	2
EAST WELLS STREET	#3	136	18	2,200,000	Yes	3
EAST PINE STREET	#4	130	18	2,160,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	BLACKHAWK AVE.	BLACKHAWK AVE.	EAST WELLS ST.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,280	1,400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1948	1948	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	125	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	PINE STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22
Year Installed	1992			23
Type	ELECTRIC			24
Horsepower	150			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1948	1992	2003	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	210	210	210	10
Total capacity in gallons (actual)	1,000,000	500,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	19,853	0	0	0	19,853	1
M	D	6.000	170,319	0	0	0	170,319	2
M	D	8.000	45,761	0	0	0	45,761	3
M	D	10.000	14,334	0	0	0	14,334	4
M	D	12.000	38,770	0	0	0	38,770	5
Total Within Municipality			289,037	0	0	0	289,037	
Total Utility			289,037	0	0	0	289,037	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,057	1	0	0	2,058	61	1
M	1.000	167	0	0	0	167	23	2
M	1.250	30	0	0	0	30	16	3
M	1.500	25	0	0	0	25	1	4
M	2.000	44	1	0	0	45		5
M	3.000	5	0	0	0	5		6
M	4.000	19	0	0	0	19		7
M	6.000	18	1	0	0	19		8
M	8.000	2	0	0	0	2		9
Total Utility		2,367	3	0	0	2,370	101	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,257	12	10	0	2,259	71	1
1.000	76	2	0	0	78	3	2
1.250	8	0	0	0	8	0	3
1.500	32	0	0	0	32	1	4
2.000	48	1	2	0	47	1	5
3.000	15	1	0	0	16	0	6
4.000	3	0	1	0	2	0	7
Total:	2,439	16	13	0	2,442	76	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,004	170	9	18	0	58	2,259	1
1.000	12	56	5	5	0	0	78	2
1.250	0	0	0	3	0	5	8	3
1.500	0	24	1	3	0	4	32	4
2.000	3	32	1	8	0	3	47	5
3.000	0	4	2	6	0	4	16	6
4.000	0	0	1	1	0	0	2	7
Total:	2,019	286	19	44	0	74	2,442	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	301	1	1		301	2
Total Fire Hydrants	301	1	1	0	301	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	301
Number of distribution system valves end of year:	521
Number of distribution valves operated during year:	192

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 625 had an increase in costs due to repair costs needed since the plant was struck by lightning.

A/C 923 decrease due to legal services on safe drinking water loan and a water leak survey which took place in 2004 which totaled \$6,299. No such services were needed in 2005.

Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

\$1 difference is due to rounding.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

There was (1) 3/4" service, (1) 2" service, and (1) 6" service added in 2005. All services were contributed by property owners.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The Prairie du Chien Municipality Water Utility attempts to test meters at least once every 10 years or replace the meters every 20 years.

If 2-inch or greater meters are reported as residential, please explain.

The (3) 2" residential meters serve 3 condominiums. Each complex has 16 units.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.
